

4 FAM 020

FINANCIAL ORGANIZATION STRUCTURE

(TL:FIN-361; 04-28-2003)
(Office of Origin: A/RPS/DIR)

4 FAM 021 ORGANIZATION STRUCTURE AND RESPONSIBILITY FOR FINANCIAL SERVICES

4 FAM 021.1 Washington Headquarters

4 FAM 021.1-1 Under Secretary for Management

(TL:FIN-356; 11-30-95)

The Under Secretary for Management exercises responsibility for the Department's financial management program. The responsibility for budgeting, accounting systems, and financial services is vested in and coordinated through the Chief Financial Officer.

4 FAM 021.1-2 Chief Financial Officer (CFO)

(TL:FIN-356; 11-30-95)

The CFO serves as the Department's principal financial program officer and management control officer and assists in the management of the Department and its posts under the overall direction of the Under Secretary for Management.

4 FAM 021.1-3 Deputy Chief Financial Officer (DCFO)

(TL:FIN-356; 11-30-95)

The DCFO serves under the general direction of the Chief Financial Officer and is also Deputy Assistant Secretary for Financial Services. The DCFO serves as the primary technical and policy advisor to the CFO on all matters relating to financial management and provides guidance and coordination regarding the Department's financial management policies, systems, and operations. The detailed organizational responsibilities and functions of Departmental financial offices and organizations are contained in 1 FAM 220 .

4 FAM 021.2 Field Operations

4 FAM 021.2-1 Financial Service Center (FSC) Director— (Formally Known As RAMC Director)

(TL:FIN-356; 11-30-95)

The FSC Director is responsible for the management of all accounting and disbursing activities, and the staff assigned to perform those activities. The Director is also responsible for the management of the maintenance of official serviced post accounting records and for processing American and FSN payrolls serviced by the FSC.

4 FAM 021.2-2 U.S. Disbursing Officer

(TL:FIN-356; 11-30-95)

The U.S. Disbursing Officer (USDO) is to disburse money and render accounts according to laws and regulations governing the disbursement of public money.

4 FAM 021.2-3 Principal Officer

(TL:FIN-356; 11-30-95)

The principal officer has general supervisory responsibility for all functions pertaining to the post, including financial functions.

4 FAM 021.2-4 Management Officer

(TL:FIN-361; 04-28-2003)

The *management officer*, or other officer specifically authorized in writing by the principal officer to perform the duties of an *management officer*, shall, under the direction of the principal officer, have responsibility for supervising the obligation of funds made available for the use of the post(s) under the principal officer's jurisdiction. It is the *management officer's* responsibility to determine that such funds are used only for the purposes for which they are made available, that they are neither overobligated nor overexpended, and that fiscal personnel assume responsibility and discharge applicable laws and regulations, including the proper safeguarding and handling of cash funds at the posts. If a financial management officer is not assigned to the post, the *management officer* has direct responsibility for those functions as well.

4 FAM 021.2-5 Financial Management Officer (FMO)

(TL:FIN-356; 11-30-95)

A financial management officer, when assigned to a post, will have the direct responsibilities as prescribed in 4 FAM 021.2-4 above and will further ensure that:

- (1) obligation documents and vouchers are properly prepared and approved and are valid;
- (2) all required budgetary and financial records are maintained in an efficient manner;
- (3) budgetary and financial reports are accurately and promptly rendered; and
- (4) the proper controls of cash funds are maintained at the post.

4 FAM 021.2-6 Certifying Officer

(TL:FIN-356; 11-30-95)

Statutory requirements state that an authorized certifying officer must certify the accuracy and legality of all voucher schedules prior to submission to a USDO for payment. The responsibilities and accountability of a certifying officer are provided in 31 U.S.C. sections 3325 and 3528. The role of Certifying Officer is further described in 4 FAH-3 H-414 f, personal responsibilities, liabilities, and relief provisions are detailed in 4 FAM 432 .

4 FAM 021.2-7 Cashiers

(TL:FIN-356; 11-30-95)

The cashier is an accountable officer and is personally responsible and accountable for uncashed Government checks received from the Disbursing Officer or USDO, cash on hand, payroll cash (when authorized) cash and checks from accommodation and reverse accommodation exchange (when authorized) sales slips, invoices, and other receipts for cash payments. For detailed duties and responsibilities of a cashier, refer to 4 FAH-3 H-390 .

4 FAM 022 FINANCIAL FUNCTIONS

(TL:FIN-356; 11-30-95)

Financial functions encompass all the core financial operations performed domestically and at posts. Portions or all of the following financial functions are performed at the three Financial Service Centers, overseas posts, or domestically in Washington, D.C.

4 FAM 022.1 Budget/Program Planning

(TL:FIN-356; 11-30-95)

Budget/program planning includes: preparing budgets covering all domestic and post operations and the subsequent control of funds made available for those operations; creating out-year plans; monitoring budgeting execution; and preparing reimbursement schedules. See 4 FAH-3 H-100 for the administration of Budget/Program Planning.

4 FAM 022.2 Accounting

(TL:FIN-356; 11-30-95)

Accounting responsibilities include:

- (1) the control of funds;
- (2) reconciliations;
- (3) analysis of accounts;
- (4) control of accounts receivable; and

(5) preparing reports covering all financial transactions. See 4 FAH-3 H-200 for the administration of accounting.

4 FAM 022.3 Vouchering

(TL:FIN-356; 11-30-95)

Vouchering includes:

- (1) maintaining all necessary official fiscal books of original entry for all funds;
- (2) preparing vouchers;
- (3) maintaining the original documentation;

- (4) researching and archiving;
- (5) certifying for payment all vouchers under its jurisdiction; and
- (6) making all payments except those which the FMP may authorize cashiers or their subcashiers to make. See 4 FAM 400 for the administration of vouchering.

4 FAM 022.4 Management Controls

(TL:FIN-356; 11-30-95)

Management controls are an integral part of all program and financial activities. The management controls process incorporates vulnerability assessments, statistical sampling, end of year certification of controls, certification of transactions, and cash management. See 4 FAH-3 H-311.2 for the administration of management controls.

4 FAM 022.5 Cashiering

(TL:FIN-356; 11-30-95)

Cashiering includes making disbursements in cash, making authorized cash payments from an advance, obtaining replenishments of advance as necessary, maintaining records of accountability, providing accommodation exchanges, making collections and deposits, and accepting and recording payments of funds for the USG, and depositing them to proper depositories in the U.S. or abroad. See 4 FAH-3 H-390 for the administration and control of cashiering.

4 FAM 022.6 Disbursing

(TL:FIN-356; 11-30-95)

Disbursing (the payment of claims against the U.S. Government) is the USDO's primary duty. The USDO also receives money, manages U.S. funds held in local banks, and reports to Treasury and other control agencies. For domestic disbursing, the U.S. Treasury is the Department's USDO. The USDO must insure that all disbursements are:

- (1) legal;
- (2) proper;
- (3) correct;
- (4) accurately reported; and

(5) completed and delivered in a timely and efficient manner. See 4 FAH-3 H-330 for the administration and control of disbursing.

4 FAM 022.7 Payroll

(TL:FIN-356; 11-30-95)

The payroll function is defined by the policies and regulations for payroll processing and retirement. It includes maintaining daily attendance and leave records; computing, vouchering and paying salaries to both U.S. citizen and Foreign Service National employees and personal services contractors; tax reporting; and the maintenance of the Foreign Service Retirement and Disability Fund. See 4 FAH-3 H-500 for more detailed instructions for the administration and control of payroll.

4 FAM 022.8 Collection

(TL:FIN-356; 11-30-95)

Collections must comply with all policies and regulations regarding receiving, identifying, reporting, remitting, safeguarding, and disposing of official collections and deposit funds by the USDOs, overseas and domestic cashiers and other accountable officers. It applies to all classes of funds collected by officers and employees who, by virtue of their official capacity, receive moneys for the account of, or for the custody of, the United States. See 4 FAH-3 H-320 for more detail on the administration and control of collections.

4 FAM 023 THROUGH 029 UNASSIGNED